

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK  
One Bowling Green  
New York, NY 10004-1408**

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IN RE: James Irvin Giddings

CASE NO.: 10-15322-reg

aka Jim Giddings

aka James I.  
Giddings

Social Security/Taxpayer ID/Employer ID/Other Nos.:  
xxx-xx-1953

CHAPTER: 7

TRUSTEE:

Ian J. Gazes  
Gazes LLC  
32 Avenue of the Americas  
27th Floor  
New York, NY 10013

Telephone: (212) 765-9000

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**NOTICE OF POSSIBLE PAYMENT OF DIVIDENDS  
AND OF LAST DATE TO FILE CLAIMS**

To the creditors of the above named debtor:

As a result of the administration of the debtor's estate, a dividend to creditors now appears possible.

You are hereby advised of the opportunity to file a claim in order to share in any distribution.

A creditor must file a PROOF OF CLAIM whether or not the debt is included in the list of creditors filed by the debtor.

The PROOF OF CLAIM must be filed on or before May 17, 2011 .

Please take further notice that if you have a PROOF OF CLAIM on file or one has been filed on your behalf, do not file again.

All PROOFS OF CLAIM for the above named debtor, are to be filed with the court at the above address.

Dated: February 16, 2011

Vito Genna  
Clerk of the Court